

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re: : Chapter 11  
: :  
LEHMAN BROTHERS HOLDINGS INC., et al., : 08-13555 (JMP)  
: :  
Debtors. : (Jointly Administered)  
-----X

**SECOND SUPPLEMENTAL AFFIDAVIT OF ROBERT JAY MOORE  
IN CONNECTION WITH RETENTION AND EMPLOYMENT OF  
MILBANK, TWEED, HADLEY & M<sup>c</sup>CLOY LLP AS COUNSEL TO  
OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

STATE OF CALIFORNIA )  
 ) SS.:  
COUNTY OF LOS ANGELES )

ROBERT JAY MOORE, being duly sworn, says:

1. I submit this Second Supplemental Affidavit (the “Affidavit”)<sup>1</sup> on behalf of Milbank, Tweed, Hadley & M<sup>c</sup>Cloy LLP (“Milbank”) as a supplement to the Initial Affidavit sworn to on October 21, 2008 and the First Supplemental Affidavit sworn to on November 13, 2008 (collectively, the “Prior Affidavits”) pursuant to sections 328 and 1103(b) of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (as amended, the “Bankruptcy Code”), rules 2014 and 5002 of the Federal Rules of Bankruptcy Procedure, and rule 2014-1 of the Local Bankruptcy Rules for the Southern District of New York in connection with Milbank’s retention as counsel to the Official Committee of Unsecured Creditors (the “Creditors’ Committee” or the “Committee”) of Lehman Brothers Holdings Inc. and its affiliated debtors in possession

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<sup>1</sup> Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Application or Prior Affidavits.

(collectively, the “Debtors” and, together with their non-Debtor affiliates, “Lehman”) in their chapter 11 cases (the “Chapter 11 Cases”).

2. I am a partner in the Financial Restructuring Group of Milbank and a member of the Task Force established to oversee the continuing process of identifying to the fullest extent possible all connections that Milbank, and its attorneys and employees had in the past and presently have to the Debtors, Lehman, the Chapter 11 Cases, and the parties in interest in the Chapter 11 Cases and to gather the information required to complete this Affidavit. I have consulted with, and relied upon the input obtained from, the members of the Task Force, and I, or other members of the Task Force, have knowledge of all facts described herein.

3. Unless otherwise stated in this Affidavit, I have knowledge of the facts set forth herein and, if called as a witness, I would testify thereto.<sup>2</sup> In preparing this Affidavit, I used the Milbank Disclosure Procedures outlined in the Initial Affidavit, and among other things, applied those procedures to the list of parties that have filed notices of appearance and pleadings in the Chapter 11 Cases, a list of parties generated by Milbank’s frequent internal inquiries, and a list prepared by the Debtors’ counsel and provided to Milbank.

#### **Milbank’s Retention**

4. The Court authorized Milbank’s retention as counsel for the Committee in these cases pursuant to the Final Order Under 11 U.S.C. § 1103 And Fed. R. Bankr. P. 2014 And 5002, Authorizing Retention And Employment Of Milbank, Tweed, Hadley & M<sup>c</sup>Cloy LLP As Counsel To Official Committee Of Unsecured Creditors Of Lehman Brothers Holdings Inc., Et Al., Effective As Of September 17, 2008, entered on November 21, 2008 (Docket. No. 1654).

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<sup>2</sup> Certain of the disclosures set forth herein relate to matters not within my personal knowledge, but rather within the personal knowledge of other attorneys and employees at Milbank, and are based on information provided by them to the Task Force.

5. In connection with its retention in these Chapter 11 Cases, Milbank has been and will continue to monitor its connections with the Debtors, their creditors, and other parties in interest, as well as their respective attorneys and accountants. As set forth in the Prior Affidavits, Milbank intends to continue to file supplemental affidavits regarding its retention as and if any additional relevant information comes to its attention.

**Milbank's Additional Connections with the Debtors and Parties in Interest**

6. Based upon the information gathered by the Task Force using the Milbank Disclosure Procedures, to the best of my knowledge the following sets forth the connections, in addition to those disclosed in the Prior Affidavits, that Milbank, its attorneys and its employees have with regard to the Debtors, their creditors, and other parties in interest in these Chapter 11 Cases as of the date of this Affidavit.

**Connections with the Debtors, Counsel, etc.**

7. Except as set forth below and in the Prior Affidavits, to the best of my knowledge: (a) no Milbank attorney has been, within two years before the date of filing of the Debtors' petitions, a director, officer, or employee of any of the Debtors as specified in subparagraph (C) of section 101(14) of the Bankruptcy Code, and (b) the attorneys of Milbank (i) do not have any connection with the Debtors, the Debtors' creditors known to Milbank, or any other known party in interest, or their respective attorneys and accountants and (ii) consistent with Bankruptcy Code section 1103(b), do not represent in connection with these Chapter 11 Cases any other entity having an adverse interest.

8. Except as set forth in this paragraph, and the related paragraphs in the Prior Affidavits, to the best of my knowledge, no attorney or employee of Milbank is related to counsel or accountants to the Debtors and other parties in interest. In addition to the matters set

forth in the Prior Affidavits, certain Milbank attorneys have relatives, spouses or domestic partners who are employed by the counsel to the Debtors or other parties in interest, as follows: a Milbank associate's father is a director at Deloitte Consulting LLP; a Milbank associate's father is an associate at DLA Piper; and a Milbank associate's brother-in-law is a consultant for PricewaterhouseCoopers. In each instance the applicable Milbank attorney and/or employee will not be assigned to any matters in these Chapter 11 Cases that involve such institution, and has been advised in writing of, and directed to maintain, his or her duty of confidentiality with respect to client matters.

9. During the five-year period prior to the Initial Petition Date,<sup>3</sup> Milbank represented Neuberger Berman Inc. ("NB Inc."), Neuberger Berman Management Inc. ("NB Management"), and Neuberger Berman, LLC ("NB LLC"), which are Lehman Non-Debtor Entities, in two litigation actions which were inadvertently omitted from the Prior Affidavits.<sup>4</sup> To the best of my knowledge, both of these matters were completed during or before 2005 and no amounts were owing to Milbank as of the Initial Petition Date with respect to either of them.

10. On Friday, December 12, 2008, a putative class action (the "NB Class Action") was filed in United States District Court for the Southern District of New York against various defendants (the "Defendants"), including Neuberger Berman Management LLC, NB

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<sup>3</sup> Milbank examined transactions for the full calendar years 2003 through 2007 and calendar year 2008 through the Initial Petition Date (such period, the "Review Period").

<sup>4</sup> The two actions are: Krueger, et al. v. Neuberger Berman Management Inc., et al., No. 04-CV-4109 (W.D. Mo. 2004) (later transferred to S.D.N.Y.), in which Milbank represented NB Management and NB LLC in a derivative action under the Investment Company Act of 1940 (the "ICA") commenced on behalf of the shareholders of two equity mutual funds against the funds' investment adviser and distributor (NB Management) and sub-adviser (NB LLC); and Hoppe, et al. v. Jeffrey B. Lane, et al., No. 05-CV-302 (S.D.N.Y. 2005), in which Milbank represented NB Inc., NB Management, and NB LLC in a class action under the ICA commenced on behalf of shareholders in open-end mutual funds with equity securities holdings in the Neuberger Berman family of funds against the funds' directors, investments advisers, and affiliates.

LLC, various NB executives, and the independent directors of the NB-branded family of equity mutual funds (the “Funds”). Certain of the Defendants are companies that are included among the assets to the approved sale of NB, which is anticipated to close in the first quarter of 2009. In addition, the individuals named as Defendants may be entitled to indemnification, including for but not limited to, defense costs from certain of Neuberger Berman entities. None of the Defendants are Debtors, and no claims have been asserted against any Debtor entities in the NB Class Action. The NB Class Action complaint alleges that the Defendants improperly caused the Funds to invest in illegal gaming businesses, which in turn resulted in the Funds suffering losses beginning in or about July 2006. There appear to be no other factual connections between the NB Class Action and the Lehman Chapter 11 Cases.

11. In late December, 2008, NB sought to retain Milbank as its counsel in connection with the NB Class Action. Milbank believes that Milbank's retention in the NB Class Action is permissible under the standards governing the Milbank's retention in the Lehman chapter 11 case and does not present a conflict with its retention as counsel to the Committee. Nonetheless, in an abundance of caution Milbank has established a separate team to handle the NB Class Action, the members of which are separated from all Committee matters by a formal information wall, and Milbank advised the Office of the United States Trustee of the NB request to engage Milbank as counsel. Milbank will continue to monitor the claims asserted in the NB Class Action and the identity of the defendants named therein, and will supplement its disclosure as applicable.

12. To the best of my knowledge, neither Milbank nor any attorney or employee at the firm is a creditor, an equity security holder, or an insider of the Debtors, except as described in the Application and Prior Affidavits.<sup>5</sup>

13. As described in the Application and Prior Affidavits, Milbank has agreed not to seek to collect from Lehman, subject to approval by the Bankruptcy Court of its retention as counsel to the Committee, any amount owing to Milbank by Lehman for accrued and unpaid fees for services rendered or reimbursement for expenses incurred (whether or not billed) as of the Initial Petition Date. Without limiting the foregoing, Milbank reserves the right to seek payment directly from third parties who may be liable to pay such amounts with respect to the applicable transaction, but agrees that it shall not seek payment from any such third party to the extent that, to the knowledge of Milbank, such third party has a contractual right to seek reimbursement or indemnity from a Lehman Entity on account of a payment to Milbank.

New Debtor Filing

14. On January 7, 2009 and January 9, 2009, respectively, Lehman affiliates Luxembourg Residential Properties Loan Finance S.a.r.l. ("LRPLF") and BNC Mortgage LLC ("BNC") filed for chapter 11 protection in this Court, and subsequently filed a joint motion for joint administration of their cases with the Chapter 11 Cases. See In re Luxembourg Residential Properties Loan Finance S.a.r.l., Case No. 09-10108 (Bankr. S.D.N.Y. 2009) (JMP); In re BNC Mortgage LLC, Case No. 09-10137 (Bankr. S.D.N.Y. 2009). On January 14, 2009, this Court issued orders directing the joint administration of LRPLF and BNC's cases with the Chapter 11

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<sup>5</sup> As disclosed in the Initial Affidavit, as of the Petition Date certain attorneys and employees of Milbank held stock issued by LBHI; each such person has either donated such shares to charity, or sold such shares and donated the proceeds to charity, as proposed in the Initial Affidavit.

Cases. LRPLF and BNC were searched in connection with this Affidavit, and no connections with Milbank were discovered.<sup>6</sup>

#### Successor Agent

15. In the Initial Affidavit, Milbank disclosed that it previously represented LCPI as administrative agent or collateral agent for lenders in financings that were funded and closed prior to the Initial Petition Date, and that it has received or may in the future receive requests for assistance on ministerial and substantive matters with respect to the financings on behalf of a “Successor.” However, the definition of “Successor” was unintentionally excluded from the Initial Affidavit and the Application. For purposes of the Application, the Prior Affidavits, and this Affidavit, “Successor” includes the successor agent, a proposed successor agent, or another creditor acting as lead bank under a credit facility for which LCPI serves as agent where Milbank represented the agent prior to the Initial Petition Date. Milbank has received instructions from time to time regarding ministerial acts from such Successors.

#### Connections with Creditors

16. Using information in the Database and by making specific inquiries of Milbank personnel, Milbank attorneys under the supervision of the Task Force verified that, except as set forth below and in the Prior Affidavits, Milbank does not represent in connection with these Chapter 11 Cases any entity on the Client Match List known by Milbank to be a creditor of the Debtors or other person or entity that has appeared as a creditor in these Chapter 11 Cases.

17. Except as disclosed in the Prior Affidavits, no single creditor or party in interest client of Milbank referenced in this Affidavit accounted for more than 1% of Milbank’s

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<sup>6</sup> All references in this Affidavit to the Debtors, and all searches conducted by Milbank in connection with the submission of this Affidavit, include LRPLF and BNC as Debtors.

gross revenues for the year ending December 31, 2007 or for the year ending December 31, 2008, and, in the aggregate, such representations (each representing less than 1%) represented 2.80% of Milbank's gross revenues for the year ending December 31, 2007 and 3.45% of Milbank's gross revenues year to date as of December 31, 2008.

18. Exhibit A sets forth a list of entities that were searched in connection with this Affidavit (the "Supplemental Potential Party List"), and includes entities that have appeared as creditors or parties in interest in the Chapter 11 Cases since the Initial Petition Date and/or appear on a list prepared by the Debtors' counsel and provided to Milbank. Exhibit B to this Affidavit sets forth a list of the current and former clients of Milbank that was generated in connection with the Supplemental Potential Party List.<sup>7</sup> To the extent that the interests of the Creditors' Committee and a known Milbank client in an unrelated matter conflict in respect of Lehman, Milbank either will procure a waiver from such client or the conflicts matter will be handled by Conflicts Counsel. If any litigation arises between the Creditors' Committee and any of these clients in connection with the Chapter 11 Cases, the Creditors' Committee will be represented by Conflicts Counsel in such litigation.

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<sup>7</sup> Entities on Exhibit B identified as former clients of Milbank may in the future become current clients of Milbank.

19. Milbank is carrying on further inquiries of its partners, counsel, and associates with respect to the matters contained herein and in the Prior Affidavits. As indicated above, Milbank will file supplemental declarations as and if any additional relevant information comes to its attention.

  
\_\_\_\_\_  
ROBERT JAY MOORE

Sworn to before me this \_\_\_\_ day  
of \_\_\_\_\_

\_\_\_\_\_

## CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

State of California

County of

Los Angeles

On

1/30/09  
Date

before me,

Bonita J. Paul Notary Public  
Name and Title of Officer (e.g., "Jane Doe, Notary Public")

personally appeared

Robert Jay Moore  
Name(s) of Signer(s)

☒ personally known to me

☐ (or proved to me on the basis of satisfactory evidence)

to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

Place Notary Seal Above

Signature

Bonita J. Paul  
Signature of Notary Public

### OPTIONAL

*Though the information below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent removal and reattachment of this form to another document.*

#### Description of Attached Document

Title or Type of Document:

Affidavit

Document Date:

1/30/09

Number of Pages:

9

Signer(s) Other Than Named Above:

#### Capacity(ies) Claimed by Signer(s)

Signer's Name:

- ☐ Individual  
☐ Corporate Officer — Title(s):  
☐ Partner — ☐ Limited ☐ General  
☒ Attorney in Fact  
☐ Trustee  
☐ Guardian or Conservator  
☐ Other:

Signer Is Representing:

Signer's Name:

- ☐ Individual  
☐ Corporate Officer — Title(s):  
☐ Partner — ☐ Limited ☐ General  
☐ Attorney in Fact  
☐ Trustee  
☐ Guardian or Conservator  
☐ Other:

Signer Is Representing:

RIGHT THUMBPRINT  
OF SIGNER  
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RIGHT THUMBPRINT  
OF SIGNER  
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**EXHIBIT A**

**Significant Leases**

- Lempira S.R.L., R.U.C.
- Nine Penn Center Associates, LP
- Columbia Center Property LLC
- WA 555 Owners, LLC
- HQ Global Workplaces
- Four Point Star Operating Company, L.P.
- 20 CCC Business Trust
- 605 Third Avenue Fee LLC
- CMD ST Financial Centre, LLC
- CPR (USA) Inc.
- SLG 220 News Owner LLC
- B&R 919, LLC
- Argonne Capital Group
- PCC Properties (Calgary) Ltd.
- Board of Trade of the City of Chicago, Inc.
- JBC Funds 200 West Monroe LLC
- 300 Main L.L.C.
- Normandy Real Estate Partners
- Texas Tower Limited
- 101 Hudson Leasing Associates
- New Tower Trust Company Multi-Employer Property Trust
- AIG Technologies, Inc.
- CA-10880 Wilshire Limited Partnership
- Sharon Land Company, LLC
- Deutsche Immobilien Fonds Aktiengesellschaft
- Stillwater Development, LLC
- 50 Broadway Realty Corp.
- 85 Tenth Avenue Associates, LLC
- BP 399 Park Avenue LLC
- Clearbridge Advisors, LLC (f/k/a CAM North America, LLC)
- Historic TW Inc.
- For 1031 Heritage II LLC
- Denver United LLC
- Courtside West, LLC
- Brandywine Office Investments LLC
- NBS Brookside 700/800, L.L.C.
- Mackenzie Financial Corporation
- Creekside Business Mall LLC
- Legacy III Centennial, LLC

- Wacker Drive Limited Partnership
- CB Office 10, Ltd.
- Rosemead Properties, Inc.
- Corridors I & II/Loudoun II SPE Feeco, L.L.C.
- Mack-Cali CW Realty Associates L.L.C.
- Triple Net Properties, LLC
- Legacy III Centennial, LLC
- Crown Point, L.L.C.
- Mountain Towers Properties, LLC
- GRE Glendale LLC
- Liberty Property Limited Partnership
- Sandtrap II, Ltd.
- Piedmont Operating Partnership, L.P.
- 101 Hudson Leasing Associates
- 5450 West Sahara LLC
- Trizec Westwood Center LLC
- WLA UPU 1 and 2, LLC
- American Center
- Brookfield Properties One WFC Co. LLC
- 600 Partners Co., L.P.
- Custer Court, L.P.
- Beneficiaries of North Star Trust Company Title Holding Land Trust
- Galleria Properties, LLC
- Tempe Fountainhead Corporate, LLC
- Sunray Investments
- National Union Fire Insurance Company of Pittsburgh, PA
- One William Street Capital Management, L.P.
- Wasserstein Perella Group Holdings, LLC
- Dewey Ballantine LLP/Dewey LeBouf LLP
- Willkie Farr & Gallagher LLP
- Financial Solutions Partners, LLC
- Level 3 Communications, LLC
- DBSI Housing, Inc.
- Hunter Financial Group, LLC
- CharterMac Mortgage Capital Corporation
- Franklin Credit Management
- Frenkel of New Jersey, Inc.

**Directors and Officers – Current and former (up to three years)  
members of the corporation’s board of directors and its officers**

- David Coles
- James Fogarty
- Bryan Marsal

**Potential Parties In Interest**

1. Providence Equity Partners
2. Altova, Inc.
3. The Informal Noteholder Group
4. NY State Department Of Taxation and Finance
5. Brookfield Properties One WFC Co. LLC
6. Caixa Geral De Depositos, S.A.
7. FXCM Holdings, LLC
8. US Bank Natl Assoc.
9. Contrarian Capital Management, LLC
10. Marshall Funds, Inc.
11. Marshall & Ilsley Trust Company, N.A.
12. M. Arthur Gensler Jr and Assoc, Inc.
13. Gensler Architecture, Design And Planning, P.C.
14. Trophy Hunt Investments
15. BHCO Master
16. MSS Distressed & Opportunities 2
17. Institutional Benchmarks
18. The TAARP Group, LLP
19. Missouri Department Of Revenue, Bankruptcy Unit
20. Brookfield Properties One WFC Co. LLC
21. European Bank For Reconstruction
22. WSG Development Co.
23. Vollers Excavating & Construction, Inc.
24. Crossmark Investment Advisers, LP
25. Cap Gemini Financial Services USA, Inc
26. Yildiz Holdings, Inc.
27. Godiva Chocolatier, Inc.
28. Structure Tone Inc.
29. Office Of The United States Attorney
30. Russell Investment Group, Inc.
31. Counsel To Australia And New Zealand Banking
32. JFK International Air Terminal LLC
33. Duke Corporate Education
34. Telecom Italia Capital S.A.
35. Oracle Credit Corporation
36. Eaton Corporation

37. TW Telecom Inc.
38. Bankruptcy Creditors' Service, Inc.
39. United Bank Of California, N.A.
40. Payreel, Inc.
41. City Of Farmers Branch
42. Johnson County Arlington ISD
43. Mansfield ISD
44. Burleson, ISD
45. Exegy Incorporated
46. Tiger Asia Fund, L.P.
47. Tiger Asia Overseas Fund, Ltd.
48. Executive Fliteways, Inc.
49. Business Objects Americas
50. Frictionless Commerce, Inc.
51. Travelers National Accounts
52. A-V Services, Inc.
53. Informal Group Of Taiwan Financial Institutions
54. Fondo Latinoamericano De Reservas
55. Trading Technologies International
56. Gartner, Inc.
57. Gartner UK Limited
58. Computer Financial Consultants Inc.
59. Tangoe, Inc.
60. CB Richard Ellis, Inc.
61. Costello Maione Schuch Inc.
62. AEW Capital Management, LP
63. Lyon Capital Ventures
64. Hypo Investment Bank Ag
65. Pension Benefit Guaranty Corporation
66. The Juilliard School
67. Newedge USA, LLC
68. Duke Energy Ohio, Inc.
69. Fir Tree Value Master Fund, L.P.
70. Fir Tree Capital Opportunity Master Fund, L.P.
71. Alameda County (CA) Employees' Retirement Association
72. Government of Guam Retirement Fund
73. Northern Ireland Governmental Officers Superannuation Committee
74. City of Edinburgh Council as Administrating Authority of the Lothian Pension Fund
75. Operating Engineers Local 3 Trust Fund
76. Dresdner Bank A.G.
77. Parsec Trading Corp.
78. Parsec Corp.
79. Nomura Holding America Inc.
80. Nomura Holdings Inc.
81. PNMR Services Co.

82. First Choice Power, LP
83. Reliant Energy Services, Inc.
84. Reliant Energy Power Supply, LLC
85. EnergyCo, LLC
86. EnergyCo Marketing and Trading
87. Binding Company, Inc.
88. Fondiaria
89. BIM
90. VITA
91. Assicurazioni
92. Milano
93. Popolare
94. Banca Sai
95. Systema
96. Novara
97. 50 Broadway Realty Corp. LLC
98. Swedbank
99. Arab Bank
100. Bank Pekao
101. GL Trade
102. EZE Castle
103. Liquidpoint
104. Korea Investment & Securities Co., LTD
105. True Friend 4th Securitization Specialty Co.
106. PT Bank Negara Indonesia
107. Federal Home Loan Bank of Atlanta
108. Health Care Services Corp D/B/A Blue Cross and Blue Shield of Illinois
109. Cognizant Technology Solutions
110. Somerset Properties SPE, LLC
111. Vignette Europe Limited
112. Greenbriar Minerals, LLC
113. Compagnie Financiere Trdaiton SA
114. Caisse De Depot et Placement du Quebec
115. Tuxedo Reserve Owner LLC
116. Tuxedo TPA Owner LLC
117. Members of Certified Class in Austin, ET AL V. Chisick, ET AL., Case  
SA CV 01-0971 DOC
118. The City of Long Beach
119. America's Servicing Company
120. Public Service of North Carolina
121. GMAC LLC
122. GMAC Residential Capital
123. GMAC-IM
124. Residential Funding Company LLC
125. Constellation PL
126. ADV Portfolio Tech

127. Sun Guard, ET AL.
128. INF SRVS
129. Wall St Concepts
130. The Central Puget Sound Regional Transit Authority
131. Global Thematic
132. Panton Fund
133. CFIP Fund
134. Cura Fixed Fund
135. Turnberry Fund
136. Investcorp, Et. Al.
137. Royal Bank of America
138. Arapahoe County Attorney's Office
139. Currenex
140. Kraft Foods Inc.
141. Kapalua Bay, LLC
142. M&B Maher
143. M. Brian Maher and Basil Maher
144. AB Bankas
145. Och-Ziff
146. Aliant Bank
147. Crossroads Investment Advisors
148. Sun Trust Banks, Inc.
149. River Capital Advisors Inc.
150. National Cinemedia, Inc.
151. Margolis Edelstein
152. Access Data
153. CNX Gas Co.
154. Delaware Management Holdings, Inc.
155. Commerzbank A.G. (New York and Grand Cayman Branches)
156. Intechra LLC
157. California Ind. Systems Operator Corp.
158. First Commercial Bank Co., Ltd. New York Agency
159. County of San Mateo (CA)
160. County of Monterey (CA)
161. First Trust Portfolios L.P.
162. Bondwave LLC
163. Avista Corp.
164. Cascade Investment LLC
165. Powerex Corp.
166. California Public Employees Retirement System
167. Thomas P. Dinapoli, as Sole Trustee of The NY State Common Retirement Fund
168. Pacific Coast Cap. Partners, LLC
169. Mitsubishi UFJ, Ltd.
170. ING Real Estate Finance
171. Georgetown University

- 172. State Board of Administration of Florida
- 173. Franklin American Mortgage Company
- 174. EXUM RIDGE CBO 2006-1
- 175. EXUM RIDGE CBO 2006-2
- 176. EXUM RIDGE CBO 2006-4
- 177. EXUM RIDGE CBO 2006-5
- 178. EXUM RIDGE CBO 2007-1
- 179. EXUM RIDGE CBO 2007-2
- 180. SGS HY Credit Fund I (Exum Ridge CBO 2006-3)
- 181. AVIV LCDO 2006-1
- 182. AVIV LCDO 2006-2
- 183. AIRLIE LCDO (AVIV LCDO 2006-3)
- 184. AIRLIE LCDO (Pebble Creek 2007-1)
- 185. Pebble Creek LCDO 2006-1
- 186. Pebble Creek LCDO 2007-3
- 187. White Marlin CDO 2007-1
- 188. Airlie CDO I
- 189. Pebble Creek LCDO 2007, LLC
- 190. WestLB AG, New York Branch
- 191. Hellman & Friedman
- 192. Goldman Sachs Credit Partners
- 193. GS European Performance Fund Limited
- 194. Wachovia Bank
- 195. Wachovia Securities Ltd.
- 196. Evergreen, Et. Al
- 197. Calyon
- 198. Calyon Securities
- 199. Banif-Banco
- 200. Dexia Luxemburg
- 201. Dexia Local
- 202. Dexia Deutschland
- 203. Dexia Belgique
- 204. Oklahoma Municipal Power Authority
- 205. Natixis Entities
- 206. Asset Backed Management Corp.
- 207. Banque Privee Saint Dominique
- 208. The Kiyo Bank
- 209. The Kyoei Fire and Marine Insurance Company Ltd.
- 210. LAHDE Capital Management
- 211. Westport Capital Management
- 212. Hank's Living Trust
- 213. Osterreichische
- 214. Etihad Airways
- 215. South Mississippi Power Association
- 216. Coast Electric Power Association
- 217. Malaysian Airline System

- 218. Fulton Bank
- 219. Pietro Ferrero
- 220. American National Insurance Company
- 221. GSEF Al Nawras (Cayman) Limited
- 222. Dubai International Capital LLC
- 223. Singapore Airlines
- 224. HSBC Realty Credit
- 225. Carlton Willard
- 226. SBA Comm
- 227. AIM Funds
- 228. AIM Advisors
- 229. Total Gas & Power Limited
- 230. Hope Greenfield
- 231. Rutger Schimmelpenninck
- 232. Asurion Corporation
- 233. Peter J. and Mary Jane Dapuzzo
- 234. Thomas Cook AG
- 235. QVT Financial LP
- 236. Instituto de Credito Oficial
- 237. Standard Chartered Bank
- 238. BRE Bank S.A.
- 239. Carlton Comm Ltd.
- 240. Fubon Securities Co.
- 241. Fubon Insurance Co.
- 242. Taipei Fubon Commercial Bank Co.
- 243. The Hotchkiss School
- 244. Carmignac Gestion
- 245. Metropolitan Transit Authority
- 246. Bryant University
- 247. Minnesota State Board of Investment
- 248. Rizal Commercial Banking Corporation
- 249. Asbury Atlantic
- 250. Asbury-Solomons
- 251. AON Consulting
- 252. BNY Corporate Trustee Services Ltd.
- 253. Salem Five Cents Savings Bank
- 254. Saint Joseph's University
- 255. Robert Teller
- 256. Penn Convention Center Authority
- 257. Shell Energy North America (US) L.P.
- 258. Shell Trading (US) Company
- 259. Norton Gold Fields Limited
- 260. Region Marche
- 261. Nasdaq OMX
- 262. Chicago Mercantile Exchange
- 263. Blackrock Financial Management

- 264. Stan Mehaffey
- 265. Aberdeen Asset Management Inc.
- 266. Nationwide Fund Advisors
- 267. Tennessee Department of Revenue
- 268. Troutman Sanders LLP
- 269. Pentwater Capital Management, LP
- 270. DCFS Trust
- 271. Millennium Automotive Group
- 272. Anita Bryant
- 273. GE Corporate Financial Services
- 274. Fusion Funding Limited
- 275. Fusion Funding Luxembourg, S.A.R.L.
- 276. Carlos Manalac
- 277. Piper Jaffray & Co.

### **Professionals Employed By the Company**

- Kramer Levin Naftalis & Frankel LLP
- Latham & Watkins, LLP
- Schulte, Roth, & Zabel LLP
- Ballard Spahr Anders & Ingersoll, LLP
- Benesch, Fiedlander, Coplan & Arnoff LLP
- Hunton & Williams LLP
- Miller Canfield Paddock Stone
- Kepley Brouscious & Biggs
- Krieg Devault LLP
- Click & Null, P.C.
- Burns, White & Hickton
- Windels Marx Lane & Mittendorf, LLP
- Woodbury & Santiago, P.A.
- Blake Cassels & Graydon LLP
- Willkie Farr & Gallagher LLP
- Jeffer, Mangels, Butler & Marmaro
- Menter, Rudin & Trivelpiece, P.C.
- Trenam, Kemker, Scharf, Barkin, Frye, O'Neill & Mullis
- Brand Law Group, PC
- Akerman Senterfitt
- Foster, Graham, Milstein & Calisher, LLP
- Reilly Pozner & Connelly LLP
- MM Arizona Holdings LLC
- Squire, Sanders & Dempsey L.L.P.,
- Lewis and Roca LLP
- Hahn Loeser & Parks LLP

- Sills Cummis & Gross P.C.
- Skadden, Arps, Slate, Meagher & Flom LLP
- Carrington, Coleman, Sloman & Blumenthal, L.L.P.
- Prickett Jones & Elliott, P.A.
- Conway and Mrowiec
- Gianni, Origoni Grippo & Partners
- Kleyr Grasso Associates
- Cederquist
- LS Horizon Ltd.
- Herbert Smith Ltd.
- Oh-Ebashi LPC & Partners
- Freshfields Bruckhaus Deringer
- NBP Clems
- HBN Law
- L.B. Smithplein 3
- Pite Duncan
- Akerman Senterfitt
- Baker & McKenzie LLP
- Bloom Murr & Accomazzo, P.C.
- Foster, Graham, Milstein & Calisher, LLP
- Houser & Allison, APC
- Jones Day
- Tompkins, McGuire, Wachenfeld & Barry LLP
- Davies Ward Phillips & Vineberg
- Einstein Malanchuk LLP
- Gibson, Dunn & Crutcher LLP
- Paul, Hastings, Janofsky & Walker LLP
- Dechert LLP
- Hogan & Hartson
- Cox Castle Nicholson
- Stroock, Stroock & Lavan

### **Litigation Claimants**

- Annuity Fund et al. v. Lehman Brothers Holdings, Inc., et al.
- Fogarazzo, et al. v. Lehman Brothers Inc., et al. Claude A. Reese
- Fogel Capital Management, Inc.
- Operative Plasterers and Cement Masons International Association Local 262 Annuity Fund
- Electronic Trading Group, LLC
- Forza Capital Management, L.L.C.
- BHL Capital Partners L.P.
- Alaska Electrical Pension Fund

- Alex E. Rinehart
- City of Cleveland
- Keith Carpenter
- Keith Cheng
- Oliver Cheng
- Mary Helbeyn
- Elizabeth Foster
- Hugh D. Barton
- David Trent
- Mark Montag
- Bader & Yakaitis P S P & Trust
- J. Bader

### **Utilities**

- NSTAR Electric
- ComEd
- NYC Water Board
- Cleveland Public Power
- Cleveland Division of Water
- Interstate Gas
- NEORS

**EXHIBIT B**

<b>Party In Interest</b>	<b>Relationship with Milbank<sup>8</sup></b>	<b>Relationship with Debtors</b>
American Express	Current client on unrelated matters	Potential party in interest
AON Consulting	Former client of Milbank attorneys on unrelated matters	Potential party in interest
Arab Bank plc	Current client on unrelated matters	Potential party in interest
Caisse De Depot et Placement du Quebec	Former client on unrelated matter	Potential party in interest
Calyon	Current client on unrelated matters	Potential party in interest
Calyon Securities	Former client on unrelated matters	Potential party in interest
Commerzbank A.G.	Current client on unrelated matters	Potential party in interest
Dexia Local	Affiliate of current client on unrelated matter	Potential party in interest
Dresdner Bank A.G.	Current client on unrelated matters	Potential party in interest
European Bank for Reconstruction	Affiliate of current client on unrelated matter	Potential party in interest
First Trust Portfolios L.P.	Current client on unrelated matter	Potential party in interest
Goldman Sachs Credit Partners	Former client on unrelated matter	Potential party in interest

<sup>8</sup>

A “current client” is an entity for which there are, as of the Petition Date, active matters on which Milbank is engaged; a “former client” is an entity for which there were no active matters as of the Petition Date, but there may in the future be active matters; and a “former client of Milbank attorney” is an entity that was a client of a Milbank attorney prior to such attorney’s employment by Milbank.

<b>Party In Interest</b>	<b>Relationship with Milbank<sup>8</sup></b>	<b>Relationship with Debtors</b>
GMAC LLC	Affiliate of current clients on unrelated matters	Potential party in interest
GMAC Residential Capital, LLC	Current client on unrelated matters	Potential party in interest
Kraft Foods, Inc.	Former client of Milbank attorney on unrelated matter	Potential party in interest
Mitsubishi UFJ, Ltd.	Affiliate of current client on unrelated matter	Potential party in interest
National Union Fire Insurance Company of Pittsburgh, PA	Affiliate of current client on unrelated matters	Significant lessor or lessee
Och-Ziff	Current client on unrelated matters	Potential party in interest
Peter J. and Mary Jane Dapuzzo	Former client of Milbank attorney on unrelated matter	Potential party in interest
Piper Jaffray & Co.	Former client on unrelated matters	Potential party in interest
PT Bank Negara Indonesia	Former client on unrelated matter	Potential party in interest
QVT Financial LP	Current client on unrelated matters	Potential party in interest
Singapore Airlines	Affiliate of former client on unrelated matter	Potential party in interest
SunTrust Banks, Inc.	Current client on unrelated matter	Potential party in interest
TPG-Austin Portfolio Holdings LLC	Affiliate of current client on unrelated matter	Potential party in interest
US Bank National Association	Former client of Milbank attorney on unrelated matters	Potential party in interest
Wachovia Bank	Current client on unrelated	Potential party in interest

<b>Party In Interest</b>	<b>Relationship with Milbank<sup>8</sup></b>	<b>Relationship with Debtors</b>
	matters	
Wachovia Securities Ltd.	Affiliate of current client on unrelated matters	Potential party in interest
Wasserstein Perella Group Holdings, LLC	Affiliate of former client of Milbank attorney on unrelated matter	Significant lessor or lessee
WestLB, AG New York Branch	Current client on unrelated matters	Potential party in interest